

Department of Finance Recommendations for Increased Program Specificity
2007 Carl Moyer Program Guideline Revisions

- Establish specific conditions and timelines for recapturing and reallocating unexpended funds (Rec. #1)
- Ensure that districts include unexpended funds recapture provisions in their contracts with grantees (Rec. #1)
- Ensure that the grant awarding criteria facilitates consistency among air districts (Rec. #2)
- Include general costs and principles, including language to:
 - Provide instructions on how to identify, accumulate, and record staff time charged to outreach or in-kind match.
 - Specify travel costs or per diem rates that can be included in program outreach costs and match contributions.
 - Specify the methodology and documentation required to support the allocation of indirect costs, such as general administrative services, office space, and telephone services.
 - Specify the consequences if districts charge unallowable costs for a project, match funds, or outreach.(Rec. #3)
- Require that districts:
 - Maintain accounting records that describe project, outreach, matching funds and earned interest in ledgers separate from other funds administered by the district.
 - Reconcile program fund and project data entered in the ARB database to the district's accounting system and records.
 - Record in-kind matching contributions and outreach costs in categories paralleling guideline allowable cost categories (personnel, consulting, travel, etc...)
 - Require districts and grantees to retain project files and related financial records for a specified time period.(Rec. #4)
- Establish criteria and guidelines on:
 - The minimum accounting records districts should maintain to account for earned interest and how it is spent.
 - The method for reporting interest projects in annual and final reports to ARB.
 - The applicability of earned interest to satisfy the matching fund contribution.(Rec. #5)
- Include reference to an additional guide which incorporates ARB's annual district auditing plan, including a work plan and procedures for audits. (Rec. #6) *Additional guide referenced by DOF will be separate from the guideline revisions.*
- Require the district Chief Administrative Officer, Chief Financial Officer, and Chief Carl Moyer Program Grant Administrator certify that project and financial data submitted to program database is complete, accurate, and the district's responsibility. Also require certification that there are no known instances of fraud. (Rec. #7)
- Require districts to obtain historical equipment usage data for replacement projects or projected equipment usage data for new purchase projects. (Rec. #8)
- Include the deadline for air districts to respond to ARB's annual grant award solicitation package. Indicate which district signatory has the authority to sign the districts application, Grant Award and Authorization Form (Attachment I, Section IV)

- Districts are responsible for determining project applications are made in good faith and is credible and compliant with program objectives. Good faith, credibility, and compliance standards should be included in the guidelines to ensure consistency among districts in application approval and denial decisions. (Attachment I, Section V)
- Include more vigorous application recruitment procedures (both RFP and first-come, first-serve are passive project recruitment mechanisms). (Attachment I, Section V)
- Include specific time frames for processing project applications and awarding grants (Attachment I, Section VI)
- Include procedures or references to procedures to specifically monitor emission reductions achieved versus those claimed in the project application. Provide specific objectives for project pre- and post-inspections. (Attachment I, Section VIII)
- Require that districts minimize the information required from grantees and make the format for reporting simple and convenient. (Attachment I, Section IX)
- Specify that costs incurred by the districts to monitor and verify compliance are allowable. (Attachment I, Section X)
- Expand the guideline glossary. (Attachment I, Section X)